

# PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Janet Dhuse  
DOCKET NO.: 05-01907.001-C-1  
PARCEL NO.: 02-28-104-003

The parties of record before the Property Tax Appeal Board are Janet Dhuse, the appellant, and the Kendall County Board of Review by State's Attorney Eric C. Weis.

The subject property consists of a 36,244 square foot parcel improved with a 10-year-old, one-story frame and stucco commercial building of 3,500 square feet of building area situated on a concrete slab foundation. The building consists of a 288 square foot office area, 2,652 square foot retail space, and 560 square foot delivery garage with an overhead door. The property is located off Route 47 in Yorkville, Bristol Township, Illinois.

The appellant appeared before the Property Tax Appeal Board to testify in support of her petition which contended unequal treatment in the assessment process as the basis of the appeal. Appellant contested equity as to both the land and improvement assessment of the subject property. In support of both of these arguments, appellant set forth three suggested comparable properties located within approximately one mile of the subject property on a grid analysis along with color photographs of the subject and these comparable properties.

In support of the land assessment argument, appellant presented suggested comparables with land sizes ranging from 20,480 to 27,002 square feet of land area. These properties had land assessments ranging from \$38,318 to \$75,141 or from \$1.42 to \$3.17 per square foot of land area. The subject has a land assessment of \$69,466 or \$1.92 per square foot of land area. In testimony, the appellant pointed out that the subject property lacks frontage on a major highway, unlike the comparables presented, each of which have frontage and/or a view onto Route 34 with higher traffic exposure. On the basis of these

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	69,466
IMPR.:	\$	77,534
TOTAL:	\$	147,000

Subject only to the State multiplier as applicable.

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comparisons, the appellant felt that a land assessment of \$57,990 or \$1.60 per square foot of land area was appropriate for the subject.

In support of the improvement assessment argument, the three comparables suggested by the appellant consist of one-story commercial buildings of metal pole or masonry and frame exterior construction ranging in age from 11 years to 30 years old. The comparables range in size from 3,840 to 5,400 square feet of building area; one of the comparables also features a finished basement. These properties have improvement assessments ranging from \$55,430 to \$103,109 or from \$11.55 to \$26.85 per square foot of building area. The subject has an improvement assessment of \$77,534 or \$22.15 per square foot of building area. In supporting materials, appellant noted the comparables differ in quality of construction from the subject, asserting the subject was superior to comparable number 1's pole construction and inferior to comparable number 2's masonry construction and finished basement foundation. On the basis of these comparisons which had better visual contact with Route 34 and yet a lower assessment per square foot, the appellant felt that an improvement assessment of \$63,000 or \$18.00 per square foot of building area was appropriate for the subject improvement.

Finally in support of her inequity arguments, appellant noted that the subject property is located proximate to a vacant shopping center which was scheduled to be demolished as of the filing of this appeal, but which had been vacant for more than a year resulting in a great decrease in traffic to the area. In conclusion, appellant questions the detrimental effect this circumstance has on the value of her property.

On cross-examination, the board of review established that the subject property's direct view to Route 47 is blocked by the existence of two buildings, one of which is a bank along Route 47 and then another building behind the bank and next to the subject. Appellant did not know whether the suggested comparable properties included delivery rooms with overhead doors like the subject property. Appellant was also unaware whether either comparable number 1 or number 2 had office space within the buildings; comparable number 2 consisted solely of office space.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$147,000 for the subject property was disclosed. In support of the subject's assessment for both land and improvement, the board of review submitted a letter from the Supervisor of Assessments along with two grid analyses, one grid of three vacant land sales and one grid of three commercial buildings along with a map depicting proximity and color photographs of the comparable improvements. At the

hearing, the board of review called David E. Thompson, the Supervisor of Assessments, for testimony.

The subject property was described as located in the northwest quadrant and set back from the intersection of north/south Route 47 and east/west Route 34. Thompson testified that the appellant's comparables were not located within this quadrant, but all of the board of review's improved comparables were located within this same quadrant of the subject property. Thompson further noted that none of the board of review's improved comparables had frontage or direct access on or to either Route 47 or Route 34.

The comparable vacant land sales presented by the board of review, located within one mile of the subject property according to the letter accompanying the evidence, ranged in size from 40,650 to 104,544 square feet of land area. The board of review reported these lands sold between January 2006 and May 2006 for prices ranging from \$350,000 to \$1,380,000 or from \$8.61 to \$18.96 per square foot of land area. Land assessments for these vacant parcels ranged from \$64,130 to \$207,055 or from \$1.58 to \$3.33 per square foot of land area. Based on its analysis of these vacant properties, the board of review requested confirmation of the subject's land assessment.

In questioning by the Hearing Officer, Thompson acknowledged that direct access to either Route 47 or Route 34 would have an impact on the property's sale price and thus would be reflected in the property's assessment as determined by the township assessor. The board of review's vacant land comparables 1 and 3 have frontage and/or access to one of the two referenced State routes.

For the grid of comparable improvements, the board of review presented three properties located within two blocks of the subject property according to the letter accompanying the evidence. The comparables consisted of one story commercial buildings which from the photographs appear to be either of masonry or stucco exterior construction, one of which included a basement utilized for office space; comparable number 3 consisted of two buildings. Two of the comparable buildings were said to be 3 and 10 years old, respectively, according to the grid data. No age was provided for the third property, however, upon questioning by the Hearing Officer, Thompson estimated this third building to be 10 to 15 years old. Thompson also testified on direct in contradiction to the data on the grid indicating that the other two comparable improvements were no more than 5 years old.

These improvements ranged in size from 3,192 to 11,970 square feet of building area. Comparable number 1 was also reported as having been sold in January 2007 for \$625,000 or \$195.80 per

square foot of building area; sales in 1995 and 1999 were also reported for each of the other two comparables for purchase prices of \$150,000 and \$220,000, respectively, or \$27.50 and \$12.53 per square foot of building area including land. These comparables had improvement assessments that ranged from \$88,644 to \$446,200 or from \$25.27 to \$55.78 per square foot of building area. Based on its analysis of these comparable properties, the board of review requested confirmation of the subject's improvement assessment.

On cross-examination, the appellant questioned the applicability of a 2007 sale price for board of review improvement comparable number 1 for a 2005 assessment appeal. Thompson responded that the board of review was relying upon the 2005 assessment data set forth in the grid, not the sale price data.

Appellant also timely filed rebuttal evidence noting board of review improvement comparable number 2 as a newer, larger, masonry finished professional office building with a basement which would justify a greater assessment per square foot. Moreover, board of review improvement comparable number 3 likewise was a much larger, better quality building finished out as professional offices, unlike the subject's open display area and small office space.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Having considered the evidence presented, the Board concludes that the appellant has failed to meet this burden and thus finds a reduction is not warranted in either the land assessment nor in the improvement assessment.

Regarding the land inequity contention, the parties have submitted a total of six properties for consideration by the Property Tax Appeal Board. These land comparables ranged in size from 20,480 to 104,544 square feet. In examining these suggested comparables, the Property Tax Appeal Board has given less weight to appellant's comparables 2 and 3 and board of review comparable 3 to their substantially different sizes from the subject land area. The subject's land assessment of \$1.92 per square foot of land area falls within the range of the most similar land

comparables which have land assessments ranging from \$1.42 to \$3.33 per square. Therefore, the Board finds the appellant has failed to establish by clear and convincing evidence that a reduction in the subject's land assessment is warranted.

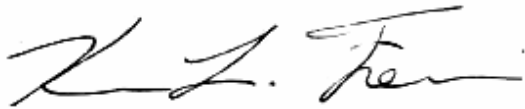
Regarding the improvement inequity contention, the parties have submitted a total of six improved properties for consideration by the Property Tax Appeal Board. The Board has given less weight to the appellant's comparable numbers 1 and 2 and the board of review's improvement comparable numbers 2 and 3 because these improvements were larger than the subject improvement by 1,000 square feet or more. The Board finds the remaining two improvement comparables are similar to the subject in size, design and location and have improvement assessments of \$26.85 and \$27.77 per square foot of building area. After considering adjustments for factors such as age, size, and location, the Board finds the subject's improvement assessment of \$22.15 per square foot of building area falls below the assessments of these most similar comparables in the record. Therefore, the appellant has failed to establish by clear and convincing evidence that a reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 20 Ill. 2d 769 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.